

**STATE OF IOWA**  
**2016**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2016**

**16202500100000**  
**Treasurer**  
**301 S 10th Street**  
**Adel, IA 50003**

**CITY OF** \_\_\_\_\_ **ADEL** \_\_\_\_\_, IOWA  
**DUE: December 1, 2016**

*(Please correct any error in name, address, and ZIP Code)*

**WHEN COMPLETED, PLEASE RETURN TO**  
Mary Mosiman, CPA  
Office of Auditor of State  
Lucas State Office Building  
321 E. 12th Street, 2nd Floor  
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,779,188		1,779,188	1,664,590
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	1,779,188		1,779,188	1,664,590
Delinquent property taxes	0		0	
TIF revenues	641,828		641,828	640,207
Other city taxes	476,477	0	476,477	450,740
Licenses and permits	323,834	0	323,834	243,450
Use of money and property	65,676	0	65,676	52,220
Intergovernmental	921,403	0	921,403	674,052
Charges for fees and service	287,946	1,748,699	2,036,645	1,740,145
Special assessments	99,632	0	99,632	20,512
Miscellaneous	124,785	0	124,785	108,800
Other financing sources	890,049	0	890,049	1,104,891
<b>Total revenues and other sources</b>	5,610,818	1,748,699	7,359,517	6,699,607
<b>Expenditures and Other Financing Uses</b>				
Public safety	982,570	0	982,570	1,012,571
Public works	521,863	0	521,863	565,368
Health and social services	0	0	0	
Culture and recreation	737,883	0	737,883	900,921
Community and economic development	78,755	0	78,755	295,416
General government	197,023	0	197,023	198,234
Debt service	981,923	0	981,923	981,923
Capital projects	689,989	0	689,989	366,595
<b>Total governmental activities expenditures</b>	4,190,006	0	4,190,006	4,321,028
Business type activities	0	1,487,900	1,487,900	1,824,448
<b>Total ALL expenditures</b>	4,190,006	1,487,900	5,677,906	6,145,476
Other financing uses, including transfers out	870,049	20,000	890,049	1,104,891
<b>Total ALL expenditures/And other financing uses</b>	5,060,055	1,507,900	6,567,955	7,250,367
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	550,763	240,799	791,562	-550,760
Beginning fund balance July 1, 2015	437,046	1,987,966	2,425,012	2,603,544
Ending fund balance June 30, 2016	987,809	2,228,765	3,216,574	2,052,784

**Note** - These balances do not include \$ 32,587 held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 8,490,000	Other long-term debt	\$ 0
Revenue debt	\$ 1,741,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 10,928,365

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted	Mark (x) one
	11/28/2016	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Area Code	Number
Jackie Steele	515	993-4525
Signature of Mayor or other City official (Name and Title)	Date signed	
	11/29/2016	

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016					CITY OF ADEL		<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	<b>Section A - TAXES</b>											1	
2	<b>Taxes levied on property</b>	1,027,333	369,875		381,980			1,779,188			1,779,188	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	1,027,333	369,875		381,980	0		1,779,188		T01	1,779,188	4	
5	Delinquent property taxes							0		T01	0	5	
6	<b>Total property tax</b>	1,027,333	369,875		381,980	0	0	1,779,188			1,779,188	6	
7	<b>TIF revenues</b>			641,828				641,828		T01	641,828	7	
	<b>Other city taxes</b>												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax	2,282						2,282		T19	2,282	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes		474,195					474,195		T09	474,195	14	
15	<b>TOTAL OTHER CITY TAXES</b>	2,282	474,195	0	0	0	0	476,477	0		476,477	15	
16	<b>Section B - LICENSES AND PERMITS</b>	323,834						323,834		T29	323,834	16	
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17	
18	Interest	3,836						3,836		U20	3,836	18	
19	Rents and royalties	51,340						51,340		U40	51,340	19	
20	Other miscellaneous use of money and property	10,500						10,500		U20	10,500	20	
21								0			0	21	
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	65,676	0	0	0	0	0	65,676	0		65,676	22	
23												23	
24	<b>Section D - INTERGOVERNMENTAL</b>											24	
25												25	
26	<b>Federal grants and reimbursements</b>											26	
27	Federal grants							0		B89	0	27	
28	Community development block grants	324,046						324,046		B50	324,046	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	<b>Total Federal grants and reimbursements</b>	324,046	0	0	0	0	0	324,046	0		324,046	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ADEL					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41			
42												42			
43	<b>State shared revenues</b>											43			
44	Road use taxes		455,019					455,019		C46	455,019	44			
45												45			
46												46			
47												47			
48	<b>Other state grants and reimbursements</b>											48			
49	State grants							0		C89	0	49			
50	Iowa Department of Transportation							0		C89	0	50			
51	Iowa Department of Natural Resources							0		C89	0	51			
52	Iowa Economic Development Authority							0		C89	0	52			
53	CEBA grants							0		C89	0	53			
54	Commercial & Industrial Replacement Claim							0		C89	0	54			
55								0			0	55			
56								0			0	56			
57								0			0	57			
58								0			0	58			
59								0			0	59			
60	<b>Total state</b>	0	455,019	0	0	0	0	455,019	0		455,019	60			
61												61			
62	<b>Local grants and reimbursements</b>											62			
63	County contributions							0			0	63			
64	Library service	40,225						40,225		D89	40,225	64			
65	Township contributions	67,935						67,935		D89	67,935	65			
66	Fire/EMT service							0		D89	0	66			
67	SRO Reimbursements	34,178						34,178		D89	34,178	67			
68								0			0	68			
69								0			0	69			
70	<b>Total local grants and reimbursements</b>	142,338	0	0	0	0	0	142,338	0		142,338	70			
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	466,384	455,019	0	0	0	0	921,403	0		921,403	71			
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72			
73	Water							0	744,382	A91	744,382	73			
74	Sewer							0	631,846	A80	631,846	74			
75	Electric							0		A92	0	75			
76	Gas							0		A93	0	76			
77	Parking							0		A60	0	77			
78	Airport							0		A01	0	78			
79	Landfill/garbage							0	266,950	A81	266,950	79			
80	Hospital							0		A36	0	80			

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ADEL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	105,521	A80	105,521	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	2,080						2,080		A89	2,080	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	285,866						285,866		A61	285,866	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	287,946	0	0	0	0	0	287,946	1,748,699		2,036,645	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	78,242				21,390		99,632		U01	99,632	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	42,406	188					42,594		U99	42,594	108
109	Deposits and sales/fuel tax refunds	10,841						10,841		U99	10,841	109
110	Sale of property and merchandise	20,375						20,375		U11	20,375	110
111	Fines	3,960						3,960		U30	3,960	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Cemetery Fees	23,900						23,900			23,900	114
115	Reimbursements	1,488						1,488			1,488	115
116	Library Fees & Contributions	5,951	8,649					14,600			14,600	116
117	Fire Association		7,027					7,027			7,027	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	108,921	15,864	0	0	0	0	124,785	0		124,785	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ADEL		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	2,360,618	1,314,953	641,828	381,980	21,390	0	4,720,769	1,748,699		6,469,468	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	77,917			171,925			249,842			249,842	127
128	Internal TIF loans and transfers in	167,512	25,000		447,695			640,207			640,207	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	245,429	25,000	0	619,620	0	0	890,049	0		890,049	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	2,606,047	1,339,953	641,828	1,001,600	21,390	0	5,610,818	1,748,699		7,359,517	132
133												133
134	<b>Beginning fund balance July 1, 2015</b>	102,105	482,245	48,358	-23,906	-171,756		437,046	1,987,966		2,425,012	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	2,708,152	1,822,198	690,186	977,694	-150,366	0	6,047,864	3,736,665		9,784,529	136
137												137
138												138
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016					CITY OF ADEL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
1	<b>Section A — PUBLIC SAFETY</b>											1	
2	Police department/Crime prevention — Current operation	599,080	227,246					826,326		E62	826,326	2	
3	Purchase of land and equipment							0		G62	0	3	
4	Construction							0		F62	0	4	
5	Jail — Current operation							0		E04	0	5	
6	Purchase of land and equipment							0		G04	0	6	
7	Construction							0		F04	0	7	
8	Emergency management — Current operation							0		E89	0	8	
9	Purchase of land and equipment							0		G89	0	9	
10	Flood control — Current operation							0		E59	0	10	
11	Purchase of land and equipment							0		G59	0	11	
12	Construction							0		F59	0	12	
13	Fire department — Current operation	48,167	4,137					52,304		E24	52,304	13	
14	Purchase of land and equipment							0		G24	0	14	
15	Construction							0		F24	0	15	
16	Ambulance — Current operation							0		E32	0	16	
17	Purchase of land and equipment							0		G32	0	17	
18	Building inspections — Current operation	71,112	24,696					95,808		E66	95,808	18	
19	Purchase of land and equipment							0		G66	0	19	
20	Construction							0		F66	0	20	
21	Miscellaneous protective services — Current operation							0		E66	0	21	
22	Purchase of land and equipment							0		G66	0	22	
23	Construction							0		F66	0	23	
24	Animal control — Current operation	7,898						7,898		E32	7,898	24	
25	Purchase of land and equipment							0		G32	0	25	
26	Construction							0		F32	0	26	
27	Other public safety — Current operation		234					234		E89	234	27	
28	Purchase of land and equipment							0		G89	0	28	
29								0			0	29	
30								0			0	30	
31								0			0	31	
32								0			0	32	
33								0			0	33	
34								0			0	34	
35								0			0	35	
36								0			0	36	
37								0			0	37	
38								0			0	38	
39								0			0	39	
40	<b>TOTAL PUBLIC SAFETY</b>	<b>726,257</b>	<b>256,313</b>					<b>982,570</b>			<b>982,570</b>	<b>40</b>	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ADEL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
41	<b>Section B — PUBLIC WORKS</b>											41	
42	Roads, bridges, sidewalks — Current operation		251,079					251,079		E44	251,079	42	
43	Purchase of land and equipment		190,623					190,623		G44	190,623	43	
44	Construction							0		F44	0	44	
45	Parking meter and off-street — Current operation							0		E60	0	45	
46	Purchase of land and equipment							0		G60	0	46	
47	Construction							0		F60	0	47	
48	Street lighting — Current operation	46,028						46,028		E44	46,028	48	
49	Traffic control safety — Current operation	463						463		E44	463	49	
50	Purchase of land and equipment							0		G44	0	50	
51	Construction							0		F44	0	51	
52	Snow removal — Current operation		33,670					33,670		E44	33,670	52	
53	Purchase of land and equipment							0		G44	0	53	
54	Highway engineering — Current operation							0		E44	0	54	
55	Purchase of land and equipment							0		G44	0	55	
56	Construction							0		F44	0	56	
57	Street cleaning — Current operation							0		E81	0	57	
58	Purchase of land and equipment							0		G81	0	58	
59	Airport (if not an enterprise) — Current operation							0		E01	0	59	
60	Purchase of land and equipment							0		G01	0	60	
61	Construction							0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62	
63	Purchase of land and equipment							0		G81	0	63	
64	Construction							0		F81	0	64	
65	Other public works — Current operation							0		E89	0	65	
66	Purchase of land and equipment							0		G89	0	66	
67	Construction							0		F89	0	67	
68								0			0	68	
69								0			0	69	
70								0			0	70	
71								0			0	71	
72								0			0	72	
73								0			0	73	
74								0			0	74	
75								0			0	75	
76								0			0	76	
77								0			0	77	
78								0			0	78	
79								0			0	79	
80	<b>TOTAL PUBLIC WORKS</b>	46,491	475,372		0	0	0	521,863			521,863	80	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ADEL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0					0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ADEL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	213,133	49,879					263,012		E52	263,012	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	108,766	17,870					126,636		E61	126,636	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	6,192						6,192		F61	6,192	129
130	Recreation — Current operation	94,852	9,183					104,035		E61	104,035	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	24,179	5,045					29,224		E03	29,224	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	177,583	31,201					208,784		E61	208,784	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	624,705	113,178					737,883			737,883	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	71,112	7,643					78,755		E29	78,755	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	71,112	7,643	0	0	0	0	78,755			78,755	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ADEL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F -- GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager -- Current operation	21,395	9,669					31,064		E29	31,064	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration -- Current operation	20,882	9,438					30,320		E23	30,320	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections -- Current operation	2,047						2,047		E89	2,047	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney -- Current operation	49,037						49,037		E25	49,037	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings -- Current operation	17,358						17,358		E31	17,358	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability -- Current operation	5,007						5,007		E89	5,007	171
172	Other general government -- Current operation	62,190						62,190		E89	62,190	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	177,916	19,107	0	0	0	0	197,023			197,023	176
177	<b>Section G -- DEBT SERVICE</b>							981,923			981,923	177
178					981,923			0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	981,923	0	0	981,923			981,923	182
183	<b>Section H -- REGULAR CAPITAL PROJECTS -- Specify</b>										0	183
184	Fire truck					2,774		2,774			2,774	184
185	Capital Imp. Park/Industrial Park	386,348						386,348			386,348	185
186	LOST-Aquatic Center		300,867					300,867			300,867	186
187	<b>Subtotal Regular Capital Projects</b>	386,348	300,867			0	2,774	689,989			689,989	187
188	<b>-- TIF CAPITAL PROJECTS -- Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	386,348	300,867	0	0	2,774	0	689,989			689,989	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	2,032,829	1,172,480	0	981,923	2,774	0	4,190,006			4,190,006	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ADEL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation							539,239	E91	539,239	198	
199	Purchase of land and equipment								G91	0	199	
200	Construction								F91	0	200	
201	Sewer and sewage disposal — Current operation							441,170	E80	441,170	201	
202	Purchase of land and equipment								G80	0	202	
203	Construction								F80	0	203	
204	Electric — Current operation								E92	0	204	
205	Purchase of land and equipment								G92	0	205	
206	Construction								F92	0	206	
207	Gas Utility — Current operation								E93	0	207	
208	Purchase of land and equipment								G93	0	208	
209	Construction								F93	0	209	
210	Parking — Current operation								E60	0	210	
211	Purchase of land and equipment								G60	0	211	
212	Construction								F60	0	212	
213	Airport — Current operation								E01	0	213	
214	Purchase of land and equipment								G01	0	214	
215	Construction								F01	0	215	
216	Landfill/Garbage — Current operation							263,001	E81	263,001	216	
217	Purchase of land and equipment								G81	0	217	
218	Construction								F81	0	218	
219	Hospital — Current operation								E36	0	219	
220	Purchase of land and equipment								G36	0	220	
221	Construction								F36	0	221	
222	Transit — Current operation								E94	0	222	
223	Purchase of land and equipment								G94	0	223	
224	Construction								F94	0	224	
225	Cable TV, telephone, Internet — Current operation								E03	0	225	
226	Purchase of land and equipment								G03	0	226	
227	Housing authority — Current operation								E50	0	227	
228	Purchase of land and equipment								G50	0	228	
229	Construction								F50	0	229	
230	Storm water — Current operation							59,068	E80	59,068	230	
231	Purchase of land and equipment								G80	0	231	
232	Construction								F80	0	232	
233											233	
234											234	
235											235	
236											236	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ADEL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								150,639		150,639	242
243	Enterprise Capital Projects								34,783		34,783	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								1,487,900		1,487,900	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	2,032,829	1,172,480	0	981,923	2,774	0	4,190,006	1,487,900		5,677,906	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out		211,305			18,537		229,842	20,000		249,842	255
256	Internal TIF loans/repayments and transfers out			640,207				640,207			640,207	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	211,305	640,207	0	18,537	0	870,049	20,000		890,049	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	2,032,829	1,383,785	640,207	981,923	21,311	0	5,060,055	1,507,900		6,567,955	259
260												260
261	<b>Ending fund balance June 30, 2016:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>	112,058	403,796	49,979				565,833			565,833	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>		34,617					34,617			34,617	266
267	<b>Unassigned</b>	563,265			-4,229	-171,677		387,359			387,359	267
268	<b>Total Governmental</b>	675,323	438,413	49,979	-4,229	-171,677	0	987,809			987,809	268
269	<b>Proprietary</b>								2,228,765		2,228,765	269
270	<b>Total ending fund balance June 30, 2016</b>	675,323	438,413	49,979	-4,229	-171,677	0	987,809	2,228,765		3,216,574	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	2,708,152	1,822,198	690,186	977,694	-150,366	0	6,047,864	3,736,665		9,784,529	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b>		<b>CITY OF ADEL</b>	
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>			
Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

<b>Part IV SALARIES AND WAGES</b>	
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.	
Total salaries and wages paid.....	Amount - Omit cents 200 \$ 1,347,797

**Part V DEBT OUTSTANDING, ISSUED, AND RETIRED**

A. Long-term debt	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,285,000	29U \$	39U \$ 60,000	49U \$	49U \$	49U \$ 1,225,000	49U \$	I91 \$ 33,931
2. Sewer utility	19U 556,000	29U	39U 40,000	49U	49U	49U 516,000	49U	I89 15,693
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. 2012 B Ref Library	19U 1,015,000	29U	39U 125,000	49U 890,000	49U	49U	49U	I89 30,450
10. 2011 A Ref	19U 1,400,000	29U	39U 150,000	49U 1,250,000	49U	49U	49U	I89 32,695
11. Fire Truck	19U 2,260,000	29U	39U 100,000	49U 2,160,000	49U	49U	49U	I89 68,600
12. 2011 B Ref	19U 440,000	29U	39U 30,000	49U 410,000	49U	49U	49U	I89 18,055
13. Aquatic Center	19U 710,000	29U	39U 260,000	49U 450,000	49U	49U	49U	I89 11,235
14. Total long-term debt	19U 3,395,000	29U 0	39U 830,000	49U 8,490,000	49U 0	49U 1,741,000	49U 0	I89 298,547

<b>B. Short-term debt</b>		Amount - Omit cents	
Outstanding as of JULY 1, 2015	61V \$		
Outstanding as of JUNE 30, 2016	64V \$		

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>		Amount - Omit cents	
Assessed Valuations by Levy Authority and County, AY2014/FY2016			
Actual valuation -- January 1, 2014			
	\$	218,567,290	x .05 = \$ 10,928,365

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		3,249,161	3,249,161

REMARKS V98